

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

In re ) Chapter 11  
 ) Case No. 08 B 24106  
Folgers Architects Limited, ) Hon. John H. Squires  
 ) Hearing Date: September 10, 2009  
Debtor. ) Time: 9:30 a.m.

**Notice of Application**

To: See Attached Service List

**PLEASE TAKE NOTICE** that on September 10, 2009, at the hour of 9:30 a.m., or as soon thereafter as counsel may be heard, I shall appear before the Honorable John H. Squires, United States Bankruptcy Judge, in Room 680 of the United States Courthouse, 219 South Dearborn Street, Chicago, Illinois, and shall then and there present the **Debtor's First and Final Application for Allowance and Payment of Compensation of Popowcer Katten, Ltd., Accountants for Debtor**, a copy of which is attached hereto and hereby served upon you.

Joseph A. Baldi  
Donna B. Wallace  
Joseph A. Baldi & Associates  
Suite 1500  
19 South LaSalle Street  
Chicago, IL 60603

**Certificate of Service**

I, Donna B. Wallace, an attorney, hereby certify that I caused a true and correct copy of the foregoing Notice of Motion and the document identified therein to be served on the persons on the attached service list at their respective addresses via electronic mail and/or first class mail delivery, as indicated on the attached service list, on August 21, 2009.

/s/ Donna B. Wallace

**SERVICE LIST**  
**Folgers Architects Limited, debtor**  
**Case No. 08 B 24106**

Office of the U.S. Trustee  
227 West Monroe Street  
Suite 3350  
Chicago, IL 60606  
USTPRegion11.ES.ECF@usdoj.gov  
**Via Electronic Notice**

**Barry A Erlich**  
Richmond Breslin LLP  
233 S Wacker Suite 5775  
Chicago, IL 60606  
berlich@rb-llp.com  
**Via Electronic Notice**

Folgers Architects Limited  
819 S. Wabash Ave.  
Suite 700  
Chicago, IL 60605  
**Via First Class Mail**

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

In re	)	Chapter 11
	)	Case No. 08-24106
Folgers Architects Limited,	)	Hon. John Squires
	)	
Debtors.	)	Hearing Date: September 10, 2009
	)	Hearing Time: 9:30 A.M.

**Debtor's First and Final Application for Allowance and Payment of  
Compensation of Popowcer Katten, Ltd., Accountants for Debtor**

Folgers Architects Limited, Debtor and Debtor in Possession ("Debtor") pursuant to section 330 of title 11, United States Code ("Code"), requests this Court to enter an order for the allowance and payment to Popowcer Katten, Ltd. ("Popowcer") of \$5,850.00 as compensation for professional services rendered to the Debtor from October 7, 2008 through August 13, 2009. In support thereof, Debtor respectfully states as follows:

**Introduction**

1. This case was commenced on September 11, 2008 by the filing of a voluntary petition under chapter 7 of the Code.
2. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

**Retention of Popowcer**

3. On October 27, 2009, this Court authorized the Debtor to employ Popowcer as its accountants in this case. Popowcer's employment was effective October 2, 2009. A copy of the retention order is attached hereto as Exhibit A.

**Prior Compensation Received**

4. This is the first and final application for compensation that Popowcer will file in this case.

**Services Rendered by Popowcer**

5. Preparation of Estate Tax Returns: The services rendered by Popowcer have been in connection with the preparation of the Debtor's tax returns for the years ending 2007 and 2008. In connection with the tax returns filed with the Internal Revenue Service and the Illinois Department of Revenue, Popowcer prepared working papers and prepared all returns and supporting schedules.

In connection with the foregoing services, Popowcer performed 27.5 hours of service and requests allowance and payment of final compensation in the amount of \$5,850.00. An itemized description of the services rendered to Debtor by Popowcer is set forth on the invoice attached hereto as Exhibit B.

6. All of the services performed by Popowcer were required for proper representation of the Debtor in this case, were authorized by this Court and were performed by Popowcer at the request and direction of the Debtor.

**Payment of Compensation**

7. Popowcer has not entered into any agreement or understanding of any kind, express or implied, with any other entity to share any compensation received or to be received by Popowcer for services rendered to the Debtor in connection with this case.

8. Popowcer has not previously received payment of any compensation for services rendered in connection with this case.

9. The Affidavit of Lois West pursuant to Rule 2016 of the Federal Rules of Bankruptcy Procedure is attached hereto as Exhibit C and made a part hereof.

**Status of the Case**

10. Debtor's Plan of Reorganization was confirmed on July 30, 2009. Debtor has made its first required planned payment to the IRS. Debtor's final report is due on September 15, 2009 and the hearing on the final report and possible entry of a final decree is scheduled for September 24, 2009.

**Retainer Received**

11. Popowcer received a post-petition retainer from Debtor in the amount of \$3,000.00. Popowcer has not received any other payments in connection with this case. The entire \$3,000.00 retainer has been held in Popowcer's client trust account and will be applied to fees and costs incurred in its representation of Debtor in this chapter 11 case, upon allowance thereof.

**Notice to Creditors**

12. Popowcer has sent 20 days' notice of this Application to the Debtor, all creditors and other parties in interest, including the United States Trustee in accordance with the provisions of Rule 2002 of the Federal Rules of Bankruptcy Procedure. A copy of the notice is attached hereto as Exhibit D.

**Debtor's Approval**

13. Popowcer certifies that the Debtor has received, reviewed and approved this Application.

WHEREFORE, Popowcer requests the entry of an order:

A. Allowing to Popowcer final compensation in the amount of \$5,850.00 for actual and necessary professional services rendered to the Debtor from October 7, 2008 through August 13, 2009;

- B. Authorizing Popowcer to apply the \$3,000.00 retainer as part of its allowed administrative claim;
- D. Directing Debtor to pay Popowcer the sum of \$2,850.00 as part of its allowed administrative claim and
- E. Granting such other and further relief as this Court deems appropriate.

Dated: August 19, 2009

FOLGERS ARCHITECTS LIMITED, DEBTOR

By: /s/ Donna B. Wallace  
One of its attorneys

Joseph A. Baldi/Attorney I.D. No. 00100145  
Donna B. Wallace/Attorney I.D. No. 6200260  
JOSEPH A. BALDI & ASSOCIATES, P.C.  
19 S. LaSalle Street Suite 1500  
Chicago, Illinois 60603  
312-726-8150

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UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

In re ) Chapter 11  
Folgers Architects Limited ) Case No. 08 B 24106  
Debtor. ) Hon. John H. Squires  
 ) Hearing Date: October 27, 2008  
 ) Time: 9:30 a.m..

## Order Authorizing Debtor to Employ Accountants

THIS CAUSE comes before this Court on the Debtor's Application to Employ Lois West and the firm of Popowce Katten Ltd. ("PK") as accountants for Debtor and the affidavit of Lois West in support thereof; due notice having been given and the Court being fully advised in the premises:

IT IS HEREBY ORDERED that:

1. Debtor is authorized to employ Lois West and the firm of Popowcer Katten Ltd. to act as accountants for the debtor and debtor in possession, effective as of October 2, 2008, with compensation to be paid in such amounts as may be allowed by this Court upon proper application therefor; and
2. Debtor is authorized to pay PK a post-petition retainer in the amount of \$3,000.00. The retainer will be treated as an "advance payment" retainer for future services and costs to be advanced in connection with this chapter 11 case. The retainer will be applied to fees and costs incurred in PK's representation of Debtor in this chapter 11 case, upon proper application and allowance thereof

Dated: October 27, 2008

ENTER:

ENTERED

OCT 27 2008

Honorable John H. Squires John H. Squires Bankruptcy Judge  
United States Bankruptcy Judge UNITED STATES BANKRUPTCY COURT





POPOWCEK KATTEN, LTD.  
CERTIFIED PUBLIC ACCOUNTANTS

Invoice No. 23395  
35 EAST WACKER DRIVE  
SUITE 1550  
CHICAGO, ILLINOIS 60601-2207  
PHONE: 312/201-6450  
FAX: 312/201-1286  
www.popcocpa.com

- Folgers Architects Limited
- Nathaniel Pappalardo
- 819 S. Wabash Ave., Suite 700
- Chicago, IL 60605-2155

Date: August 13, 2009

Account No.: PAP1002L

For accounting and tax services rendered for the period October 7, 2008 through August 13, 2009 including preparation of federal and state corporate income tax returns for the years ended December 31, 2007 and December 31, 2008.

The following personnel performed the professional services indicated on the attached detailed billing run on behalf of the estate:

	Title	Hours	Rate	Amount
L. West	Bankruptcy Specialist	25.0	\$215.	\$ 5,375.00
M. Lott	Tax Specialist	2.5	190.	<u>475.00</u>
	Total fees:	<u>27.5</u>		\$ 5,850.00

Expenses:

Messenger Service	5.81
10/13/08	

Less Retainer:	<u>-3,000.00</u>
Total due:	<u>\$ 2,855.81</u>



## FOLGERS ARCHITECTS LIMITED

Time Sort by Date

## ACCOUNTING &amp; TAX SERVICES

Date	Description	Hours	Name	Rate	Amount
10/7/2008	Tax Return Preparation - Review information received from client. Set up trial balance and tax return info into tax software.	4.8	L. West	215.00	1,032.00
10/8/2008	Tax Return Preparation - Post adjusting entries to trial balance and schedule M-1 adjustments. Prepare federal and state corporate returns for year ended 12/31/07.	7.2	L. West	215.00	1,548.00
10/9/2008	Tax Review - Review workpapers and forms 1120S and IL-1120ST for 2007.	1.0	M. Lott	190.00	190.00
3/11/2009	Tax Return Preparation - Prepare extension request for 2008 returns.	0.2	L. West	215.00	43.00
3/26/2009	Tax Return Preparation - Review information provided by client for pre-petition and post-petition periods set up trial balance.	1.7	L. West	215.00	365.50
3/27/2009	Tax Return Preparation - Prepare workpapers for 2008. Prepare schedule combining pre and post period activity. Adjust trial balance to reflect actual. Phone call to M. Pappalardo re: same.	5.3	L. West	215.00	1,139.50
4/9/2009	Tax Return Preparation - Review open issues on returns re: extension of shareholder returns.	0.8	L. West	215.00	172.00
8/6/2009	Tax Return Preparation - Prepare tax returns for 2008. Discuss shareholder loan issues with L. Popowcer.	3.0	L. West	215.00	645.00
8/12/2009	Tax Return Preparation - Finalize returns - make adjustments to shareholder loan account.	1.7	L. West	215.00	365.50
8/13/2009	Tax Review - Review workpapers and forms 1120S and IL-1120ST for 2009.	1.5	M. Lott	190.00	285.00
8/13/2009	Tax Review - Final review - check assembly and sign returns for 7/31/09 (final period).	0.3	L. West	215.00	64.50
Total		<u>27.5</u>			<u>5,850.00</u>

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

In re ) Chapter 7  
 ) Case No. 08-24106  
Folgers Architects Limited, ) Hon. John H. Squires  
 )  
Debtors )

Rule 2016 Affidavit

State of Illinois )  
County of Cook )

I, Lois West, being first duly sworn upon oath, do depose and state as follows:

1. I am a certified public accountant licensed by the State of Illinois and a manager in the Corporate Recovery Services department at the accounting firm of Popowcer Katten, Ltd. The matters set forth herein are true and correct to the best of my knowledge and belief.

2. I have read the First and Final Application for Allowance and Payment of Compensation of Popowcer Katten, Ltd., Accountants for Trustee ("Application") and all of the factual matters set forth therein are true to the best of my knowledge, information and belief. Popowcer Katten, Ltd. has performed the services set forth and described in the Application at the request and pursuant to the direction of the Debtor.

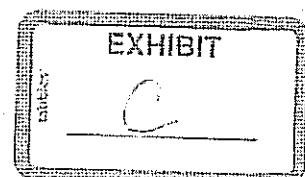
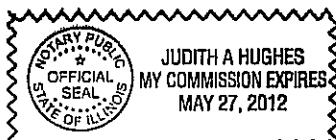
3. Popowcer Katten, Ltd. has not previously received payment of any compensation for services rendered in connection with this case. Popowcer Katten, Ltd. has not entered into any agreement with any other person or persons for the sharing of compensation received or to be received for services rendered in connection with this matter, except among the principals and associates of Popowcer Katten, Ltd.

4. Further affiant sayeth naught.

  
\_\_\_\_\_  
Lois West

Subscribed and Sworn to before me  
On August 21st, 2009

  
\_\_\_\_\_  
Notary Public



## UNITED STATES BANKRUPTCY COURT

NORTHERN DISTRICT OF ILLINOIS

EASTERN DIVISION

In re ) Chapter 11  
Folgers Architects Limited, ) Case No. 08-24106  
 ) Hon. John Squires  
Debtors. )  
 ) Hearing Date: September 10, 2009  
 ) Hearing Time: 9:30 A.M.

**Notice of Application for Allowance and Payment of  
Final Compensation of Popowcer Katten, Ltd., Accountant for Debtor in Possession**

To: *Debtor, All Creditors and Other Parties in Interest*

PLEASE TAKE NOTICE that on or before August 20, 2009, Popowcer Katten, Ltd. ("Popowcer"), accountants for Folgers Architects Limited, Debtor-in-Possession ("Debtor"), will file its Application for Allowance and Payment of Final Compensation ("Application") in the above-referenced matter. A copy of the Application is available for inspection and copying at the offices of the Clerk of the United States Bankruptcy Court, 219 South Dearborn Street, Chicago, Illinois 60604, or at the offices of Baldi & Associates at the address indicated on this notice.

The Application seeks authority for Debtor to pay compensation to Popowcer in the amount of \$5,850.00 for 27.5 hours of actual and necessary professional services rendered to Debtor in this case from October 2, 2008 through August 13, 2009.

Objections, if any, to the allowance and/or payment of the compensation and reimbursement of expenses requested should be filed with the Clerk of the United States Bankruptcy Court, 219 South Dearborn Street, Chicago, Illinois 60604 and served upon Joseph A. Baldi & Associates, P.C. at the address indicated on this notice no later than **September 9, 2009**.

A hearing will be held to consider the Application and objections thereto, if any, on **September 10, 2009 at 9:30 a.m.** before the Honorable John H. Squires, United States Bankruptcy Judge in Courtroom 680, 219 South Dearborn Street, Chicago, Illinois 60604, at which time you may, but need not appear. If no objections are filed or if no party requests a hearing thereon, the Court may enter its order allowing the compensation and reimbursement of expenses requested and authorizing the Debtor to pay such allowances without further hearing.

Dated: August 19, 2009

JOSEPH A. BALDI & ASSOCIATES  
Attorneys for Folgers Architects Limited, Debtor

Joseph A. Baldi & Associates  
Suite 1500 19 South LaSalle Street  
Chicago, IL 60603  
(312)726-8150

